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- and -

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Attorneys for Samtech Corporation

Hearing Date and Time: March 22, 2007, 10:00 a.m.
Response Date and Time: March 15, 2007, 4:00 p.m.

UNITED STATES BANKRUPTCY C	OURT
SOUTHERN DISTRICT OF NEW YO)RK

In re:

DELPHI CORPORATION, et al,

Debtors.

Debtors.

Chapter 11

Case No.: 05-44481 (RDD)

(Jointly Administered)

SAMTECH CORPORATION'S RESPONSE TO DEBTORS' REQUEST TO MODIFY CLAIM NO. 12221 FILED BY MTRONICS AS SET FORTH IN DEBTOR'S NINTH OMNIBUS OBJECTION

Samtech Corporation ("Samtech"), a creditor in the above-captioned cases, files this response (the "Response") to the Ninth Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims; (b) Claims Not Reflected On Debtors' Books And Records, (c) Untimely Claims, And (d) Claims Subject To

Modification, dated February 15, 2007, filed by Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession (collectively, "Debtors") (the "Ninth Omnibus Claims Objection"), as such Ninth Omnibus Claims Objection applies to Claim Number 12221, a claim filed by MTronics.com, Inc. in the amount of \$377,283.79 (the "MTronics Claim"), and respectfully submits as follows:

- 1. Exhibit D to the Debtors' Ninth Omnibus Claims Objection identifies the MTronics Claim as "subject to modification" from \$377,283.79 to \$372,934.72 for one or more of the following reasons: (a) failure to include pre-petition credits, (b) inclusion of post-petition liabilities, (c) failure to include post-petition credits, (d) denomination of the claim in foreign currency, (e) docketing or filing against the wrong debtor entity, and/or (f) misclassification of the claim as priority or secured. *See* Ninth Omnibus Claims Objection at ¶ 34 and Exhibit D thereto. The Debtors do not disclose the specific reason for the proposed modification of the MTronics Claim.
- 2. As explained by Samtech in its Response to Debtors' Fifth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation And (B) Claims Not Reflected on Debtors' Books And Records (the "Fifth Omnibus Objection"), Samtech has also asserted a claim against the Debtors (Claim No. 15611) in the amount of \$375,386.80 (the "Samtech Claim"). Samtech files this Response out of an abundance of caution. Samtech is investigating whether some or all of the MTronics Claim is duplicative of the Samtech Claim and/or should properly be paid to Samtech.
- 3. Accordingly, to the extent that Samtech is the proper and actual holder of some or all of the MTronics Claim, Samtech reserves its rights to object to any modification of the MTronics Claim to an amount less than \$375,386.80. By filing this Response, Samtech does not

intend to waive any rights it may have to pursue a claim directly against MTronics for the funds that are the subject of Samtech's proof of claim or any other claims it may have against the Debtors.

Dated: March 14, 2007

New York, New York

Respectfully submitted,

GREENBERG TRAURIG, LLP

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